
STATUTORY INSTRUMENTS

2019 No. 326

The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019

PART 3

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018

6. The Customs (Import Duty) (EU Exit) Regulations 2018 are amended in accordance with this Part.

Commencement Information

- I1** Reg. 6 not in force at made date, see [reg. 1\(2\)](#)
I2 [Reg. 6](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Amendment of Table of Contents

7. In the Table of Contents, after the entry for regulation 37 insert— “ SECTION 3 Simplified Customs declarations – transitional provisions 37A Persons authorised to use the simplified Customs declaration process and EIDR procedure – transitional authorisations ”.

Commencement Information

- I3** Reg. 7 not in force at made date, see [reg. 1\(2\)](#)
I4 [Reg. 7](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Amendment of Part 2

8. In regulation 4 (notification of importation)—
- (a) in paragraph (1) for “paragraph (2)” substitute “ paragraphs (2) and (3A) ”;
 - (b) in paragraph (2) after “applies,” insert “ and the goods are of a type specified in a notice published by HMRC, ”;
 - (c) after paragraph (3) insert—
 - “(3A) Where—
 - (a) paragraph (2) does not apply;
 - (b) regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations) applies; and
 - (c) the goods have been declared in accordance with that regulation,

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the person who made the Customs declaration in respect of the goods is deemed to have notified HMRC in accordance with paragraphs (1) to (3) at the time the goods are imported into the United Kingdom for the purposes of CEMA 1979 ^{M1}.

(3B) Where paragraph (3A) applies, the person who made the declaration is to be treated as having been notified under paragraph 11 of Schedule 1 to the Act immediately after the person is deemed to have notified HMRC under paragraph (3A).

(3C) Where—

- (a) a person is deemed to have notified HMRC under paragraph (3A); and
- (b) the Customs declaration in respect of the goods was not made using the EIDR procedure,

the person must give a notification to HMRC that the goods have arrived in the United Kingdom.

(3D) A notification under paragraph (3C) must—

- (a) contain the matters specified, and be accompanied by the documents specified, in a notice published by HMRC Commissioners;
- (b) be made in the form and manner specified in that notice; and
- (c) be given by the end of the working day after the day on which the goods arrived in the United Kingdom.”.

Commencement Information	
I5	Reg. 8 not in force at made date, see reg. 1(2)
I6	Reg. 8 in force at 31.12.2020 by S.I. 2020/1643 , reg. 2 , Sch.
Marginal Citations	
M1	“CEMA 1979” is defined in section 37(1) of the Act as the Customs and Excise Management Act 1979 (c. 2).

Amendment of Part 4

9.—^{F1}(1)

(2) In regulation 31 (persons authorised to use the simplified Customs declaration process)—

(a) in paragraph (2)—

- (i) for “paragraph (4)” substitute “ paragraphs (4) and (4A) and regulation 37A ”;
- (ii) in sub-paragraph (b), after the semi-colon omit “and”;
- (iii) at the end of sub-paragraph (c) insert “ ; and ”;
- (iv) after sub-paragraph (c) insert—

“(d) is approved to defer payment of a liability to import duty in accordance with regulation 43.”;

(b) after paragraph (4) insert—

“(4A) A person may be authorised as an authorised declarant on or before 30th June 2019 even if the person does not meet the eligibility criterion in paragraph (2)(c).”;

^{F2}(c)

(d) after paragraph (7) insert—

- “(8) A Customs agent may use the simplified Customs declaration process if—
 - (a) the agent is an authorised declarant; ^{F3}...
 - (b) the agent intends to act as a direct agent on behalf of the principal of the agent in making the Customs declaration [^{F4}; and]
 - [^{F5}(c) the principal is established in the United Kingdom.”].

^{F6}(3)

- (4) In regulation 37 (persons authorised to use the EIDR procedure)—
 - (a) in paragraph (1)—
 - (i) after “a person” insert “ (“an authorised EIDR declarant”) ”;
 - (ii) omit “only”;
 - (b) omit paragraph (2);
 - (c) in paragraph (3)—
 - (i) in the words before paragraph (a), before “The eligibility criteria” insert “ Subject to paragraph (3A) and regulation 37A, ”;
 - (ii) at the end of paragraph (a), after the semi-colon omit “and”;
 - (iii) at the end of paragraph (b) insert “ ; and ”;
 - (iv) after paragraph (b) insert—
 - “(c) is approved to defer payment of a liability to import duty in accordance with regulation 43”;
 - (d) after paragraph (3) insert—
 - “(3A) A person may be authorised as an authorised EIDR declarant on or before 30th June 2019 even if the person does not meet the eligibility criterion in paragraph (3)(b).”;
 - (e) after paragraph (6) insert—
 - “(7) A Customs agent may use the EIDR procedure if—
 - (a) the agent is an authorised EIDR declarant; ^{F7}...
 - (b) the agent intends to act as a direct agent on behalf of the principal of the agent in making the Customs declaration [^{F8}; and]
 - [^{F9}(c) the principal is established in the United Kingdom.”].

^{F10}(5)

F1	Reg. 9(1) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088) , regs. 1(3), 6(2)(a)
F2	Reg. 9(2)(c) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088) , regs. 1(3), 6(2)(b)
F3	Word in reg. 9(2)(d) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088) , regs. 1(3), 6(2)(c)(i)
F4	Word in reg. 9(2)(d) inserted (29.10.2020) by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088) , regs. 1(3), 6(2)(c)(ii)
F5	Words in reg. 9(2)(d) inserted (29.10.2020) by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088) , regs. 1(3), 6(2)(c)(iii)
F6	Reg. 9(3) omitted (29.10.2020) by virtue of The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088) , regs. 1(3), 6(2)(d)

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- F7** Word in reg. 9(4)(e) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(e)(i)**
- F8** Word in reg. 9(4)(e) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(e)(ii)**
- F9** Words in reg. 9(4)(e) inserted (29.10.2020) by [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(e)(iii)**
- F10** Reg. 9(5) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(2)(f)**

Commencement Information

- I7** Reg. 9(1)(2)(4)(5) in force at 21.3.2019 for specified purposes, see reg. 1(4)(a)
- I8** Reg. 9(3) not in force at made date, see reg. 1(2)
- I9** Reg. 9(2)(4) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), reg. 2, **Sch.**

PROSPECTIVE

Amendment of Part 5

^{F11}**10.**

- F11** Reg. 10 omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(3)**

PROSPECTIVE

Amendment of Part 6

11.—(1) Regulation 43 (payment of import duty) is amended as follows.

(2) For paragraph (2) substitute—

“(2) If—

- (a) a person who is liable to pay import duty is approved by HMRC to defer payment of any liability to import duty; and
- (b) a single guarantee is given in relation to the payment of the liability to import duty,

the person must pay the duty before the end of the period of 30 days beginning with the date on which the person is notified of the liability.”.

(3) For paragraph (3) substitute—

“(3) If—

- (a) a person who is liable to pay import duty is approved by HMRC to defer payment of any liability to import duty; and
- (b) either—
- (i) paragraph (2) does not apply and the approval was given [^{F12}before the end of the period of six months beginning with exit day]; or
- (ii) a comprehensive guarantee is given in relation to the payment of the liability to import duty,

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the person must pay the duty for which the person is liable before the end of the period of 15 days beginning with the date following the date on which the person is notified of the liability.”.

(4) After paragraph (3) insert—

“(3A) A person is only eligible for approval to defer payment of liability to import duty if the person is established in the United Kingdom.”.

F12 Words in [reg. 11\(3\)](#) substituted (3.10.2019) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), [regs. 1\(3\)\(e\)](#), [15\(4\)](#)

Commencement Information

I10 Reg. 11 not in force at made date, see [reg. 1\(2\)](#)

Amendment of Part 10

12.—(1) In regulation 97 (single and comprehensive guarantees)—

(a) in paragraph (4), in the words before paragraph (a) before “A person may” insert “ Subject to paragraph (6) ”;

(b) after paragraph (5) insert—

“(6) A person may be authorised to give a comprehensive guarantee, even if the person does not meet the eligibility criteria in paragraph (4)(b) to (d), if the person only intends to give a comprehensive guarantee for the purposes of regulation 31(2)(c), 37(3)(b) or 43(3)(b)(ii), or paragraph 15(5) of Schedule 4 to the Act.

(7) An authorisation given under paragraph (6) is subject to the condition that the person may only give a comprehensive guarantee for the purposes specified in paragraph (6).”.

(2) In regulation 98 (specified amount)—

(a) in paragraph (2) before “If the amount” insert “ Subject to paragraph (2A) ”;

(b) after paragraph (2) insert—

“(2A) If the amount of the liability or potential liability to import duty exceeds the specified amount of the guarantee before 1 July 2019 the person liable or potentially liable to that import duty must notify HMRC on 1 July 2019 or as soon as practicable after that date.”;

F13(c)

F14(d)

(3) In regulation 99 (specified amount: reduced amounts and waivers in relation to comprehensive guarantees)—

(a) in paragraph (1), before “HMRC must approve” insert “ Subject to paragraph (1A) ”;

(b) after paragraph (1) insert—

“(1A) HMRC must not approve a reduction in the specified amount under paragraph (1) unless—

(a) the person, and any directors or senior employees of that person, have not been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of an HMRC officer is—

(i) a serious breach having regard to the circumstances, nature and number of breaches; and

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- (ii) relevant to the suitability of that person to give a reduced comprehensive guarantee;
 - (b) the person, and any directors or senior employees of that person, have no criminal conviction which in the opinion of an HMRC officer is—
 - (i) serious having regard to the type of conviction; and
 - (ii) relevant to the suitability of that person to give a reduced comprehensive guarantee; and
 - (c) the person is—
 - (i) a regular user of the Customs procedure in relation to which the comprehensive guarantee will be used;
 - (ii) in the opinion of an HMRC officer, a suitable person to give a reduced comprehensive guarantee taking account of that person's financial standing and practical experience; or
 - (iii) approved as an operator of a temporary storage facility.
- (1B) For the purposes of paragraph (1A)(c)(i), a person is a regular user of a Customs procedure if that person has used that procedure on at least three occasions in the 12 month period preceding the application for authorisation.”;
- (c) for paragraph (2)(a) substitute—
 - “(a) meets the conditions in—
 - (i) paragraph (1); and
 - (ii) paragraph (1A); and”;
 - (d) for paragraph (3)(a) substitute—
 - “(a) meets the conditions in—
 - (i) paragraphs (1) and (2)(b); and
 - (ii) paragraph (1A);”
 - (e) in paragraph (4) for “paragraphs (2) and (3)” substitute “ paragraphs (2)(a)(i) and (b) and (3)(a)(i) and (b) to (f) ”.

F13 Reg. 12(2)(c) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(4)(a)**

F14 Reg. 12(2)(d) omitted (29.10.2020) by virtue of [The Customs \(Transitional Arrangements\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1088\)](#), regs. 1(3), **6(4)(b)**

Commencement Information

I11 Reg. 12 in force at 21.3.2019 for specified purposes, see reg. 1(4)(b)

I12 [Reg. 12](#) in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Amendment of Part 13

13. In regulation 131 (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations)—

- (a) in paragraph (2)—
 - (i) in sub-paragraph (a), omit “or”;
 - (ii) at the end of sub-paragraph (b) insert “ ; or ”;
 - (iii) after sub-paragraph (b) insert—

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- “(c) if earlier than the time specified in sub-paragraph (a) or (b), by the time the goods are imported into the United Kingdom for the purposes of CEMA 1979.”;
- (b) in paragraph (6) for “every RoRo vehicle carrying goods” substitute “ all goods to which paragraph (2) applies ”.

Commencement Information

I13 Reg. 13 not in force at made date, see [reg. 1\(2\)](#)

I14 [Reg. 13](#) in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Status:

This version of this part contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Import Duty, Transit and Miscellaneous Amendments) (EU Exit) Regulations 2019, PART 3.